

**THIS ORDER IS SIGNED AND ENTERED.**

**Dated: January 17, 2025**



  
Hon. Catherine J. Furay  
United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF WISCONSIN

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In re: Jeffrey & Shannon Neubauer,  
Debtors.

Chapter 13  
Case No. 3-24-10843-cjf

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**ORDER DISALLOWING (IN PART) CLAIM NO. 2 FILED BY  
DEPARTMENT OF TREASURY – INTERNAL REVENUE SERVICE**

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On December 2, 2024, the Debtor filed an objection to Claim No. 2 filed by the Department of Treasury – Internal Revenue Service (the “Claimant”). The Debtor gave due notice to the Claimant to file a response and request for hearing on or before January 2, 2025 if the Claimant did not want the claim reduced, modified or eliminated. No response was filed by the Claimant. The evidence referred to in the objection establishes that the objection should be sustained.

IT IS THEREFORE ORDERED: Claimant has not proffered evidence substantiating that Debtors owned or operated any business as claimed. As such, no amounts shall be allowed to the extent the claim calls for payment of FICA and FUTA taxes as either an unsecured priority claim or an unsecured general claim for a business entity not owned nor operated by the Debtors.

IT IS FURTHER ORDERED: Claim No. 2 filed by The Internal Revenue Service, is modified as follows: The claim shall be allowed in the amount of \$499.21 as an allowed unsecured general claim.

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